



# Trustees' Financial Summary

**FY2011-12**

**Submit ID: 0425-08898501**

**21 Hill County  
0425 Box Elder Elem**

**\*\* Recalculated \*\***

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** Alvina Friede

**Phone #:** (406) 352-4195

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Barbara Friede

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Diane McLean

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Foxie Lady

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
287	Johnson O'Malley (JOM)	FEDERAL	21-0425-JOM	15.130
329	Indian Student Achievement Professional Development	FEDERAL	21-0425-46-12ISA	84.329
370	Deferred Maintenance & Energy Efficiency	STATE	21-0425-DEFMAINT	NA
372	Quality Schools Facility Grant	STATE	MT-QSEM-10-0008	NA
410	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A110827	84.358A
413	Title VII, Indian Education	FEDERAL	S060A120574	84.060
421	Title I - Schoolwide	FEDERAL	21-0425-ESEA-TI	Federal
434	Title IV, Part B, 21st Century	FEDERAL	21-0425-17-12	84.287
471	GEAR UP	FEDERAL	21-0425-GEAR-UP	84.334
472	GEAR UP OTHER	FEDERAL	21-0425-OTHER-GU	84-334A
493	Quality Schools Facility Grant	STATE	MT-QSPR-12-0001	NA
610	Prior Period Adjustment	LOCAL		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	168,324.27	30,368.01	85,578.30	30,435.07
02	Taxes Receivable - Real and Personal (120-149)	891.67	899.74	1,090.67	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	169,215.94	31,267.75	86,668.97	30,435.07
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	22,520.76			
25	Deferred Revenue (680)	891.67	899.74	1,090.67	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	23,412.43	899.74	1,090.67	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	145,803.51	30,368.01	85,578.30	30,435.07
52	<b>TOTAL FUND BALANCE/EQUITY</b>	145,803.51	30,368.01	85,578.30	30,435.07
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	169,215.94	31,267.75	86,668.97	30,435.07



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	570.10	62,403.91	-48,816.01	80.40
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			12,953.00	
05	Due From Other Governments (180)			69,081.55	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	570.10	62,403.91	33,218.54	80.40
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			8,041.86	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			8,041.86	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	570.10	62,403.91	25,176.68	80.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>	570.10	62,403.91	25,176.68	80.40
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	570.10	62,403.91	33,218.54	80.40



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,431.77	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			4,431.77	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			4,431.77	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			4,431.77	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,431.77	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,204,419.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,204,419.17	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)			12,953.00	
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			12,953.00	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,191,466.17	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,191,466.17	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,204,419.17	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	410.29			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	410.29			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	410.29			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	410.29			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	410.29			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,222.88	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,222.88	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			1,222.88	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,222.88	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,222.88	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,213.58	20,566.58		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	42,213.58	20,566.58		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	42,213.58	20,566.58		
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	42,213.58	20,566.58		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	42,213.58	20,566.58		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	51,930.68	51,913.90
1190 Penalties and Interest on Taxes	240.81	561.98
1510 Interest Earnings	76.25	175.14
1900 Other Revenue from Local Sources	2,420.18	0.00
3110 Direct State Aid	675,644.41	792,717.44
3111 Quality Educator	90,277.43	90,818.91
3112 At Risk Student	0.00	20,877.28
3113 Indian Education For All	6,732.00	6,589.20
3114 American Indian Achievement Gap	59,800.00	60,000.00
3115 State Spec Ed Allowable Cost Pymt to Districts	46,894.96	48,627.65
3120 State Guaranteed Tax Base Aid	611,463.67	593,553.26
3444 State School Block Grant	7,143.72	7,143.72
3730 HB645 State Special Education Allowable Costs	2,803.04	0.00
7800 ARRA - State Fiscal Stabilization Fund	76,238.03	0.00
7810 Education Jobs Fund	63,725.51	929.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,695,390.69</b>	<b>1,673,908.20</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	925,672.29	1,195,204.23
2XX Personal Services - Employee Benefits	85,324.74	0.00
6XX Supplies and Materials	0.00	4,000.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	28,057.97	28,628.02
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	30,073.50	28,614.50
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	58,540.51	13,256.00
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	93,485.41	149,811.99
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	39,712.92	37,228.82
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	20,813.53	20,962.56
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	39,651.62	50,392.23



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	0.00	7,204.33
	<b>329 State Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	45,477.94
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	44,822.34	0.00
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	1,646.38	0.00
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	36,585.75	15,263.79
			2XX Personal Services - Employee Benefits	4,000.00	0.00
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	76,238.03	0.00
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	63,725.51	929.72
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	76,426.36	79,455.06
			2XX Personal Services - Employee Benefits	3,884.46	0.00
			6XX Supplies and Materials	0.00	20,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,628,661.32</u>	<u>1,696,429.19</u>



# Trustees' Financial Summary

FY2011-12

Submit ID: 0425-08898501

21 Hill County  
0425 Box Elder Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Schedule Of Changes Worksheet

Beginning Fund Balance						168,324.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,673,908.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,696,429.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						145,803.51	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0425-08898501

21 Hill County  
0425 Box Elder Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	41,818.20	52,639.84
1190 Penalties and Interest on Taxes	208.68	464.27
1510 Interest Earnings	31.57	3.97
2220 County On-Schedule Trans Reimb	28,109.34	32,118.48
3210 State On-Schedule Trans Reimb	28,889.34	32,118.48
3444 State School Block Grant	1,496.80	1,496.80
3445 State Combined Fund School Block Grant	2,232.47	2,232.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>102,786.40</b>	<b>121,074.31</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
1XX Personal Services - Salaries	84,542.64	81,150.33
3XX Purchased Professional and Technical Services	1,177.68	393.68
4XX Purchased Property Services	4,660.41	328.00
5XX Other Purchased Services	5,526.23	3,823.89
6XX Supplies and Materials	9,649.84	4,149.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>105,556.80</b>	<b>89,844.96</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	-861.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	121,074.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,844.96	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	30,368.01	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0425-08898501

21 Hill County  
0425 Box Elder Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	62,890.41	63,347.50
1190 Penalties and Interest on Taxes	289.62	631.19
1510 Interest Earnings	116.74	83.70
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	63,296.77	64,062.39

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	111,750.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	111,750.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance		21,515.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		64,062.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		85,578.30	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0425-08898501

21 Hill County  
0425 Box Elder Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1900 Other Revenue from Local Sources	649.33	0.00
4550 Federal Child Nutrition	196,678.35	194,178.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	197,327.68	194,178.75

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	6,119.45	0.00
4XX Purchased Property Services	7,034.04	3,644.29
5XX Other Purchased Services	3,192.85	1,459.49
6XX Supplies and Materials	193,385.69	166,670.47
810 Dues and Fees	2,679.15	44.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	212,411.18	171,818.50

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,074.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	194,178.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	171,818.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	30,435.07	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0425-08898501

21 Hill County  
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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	2.50	1.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2.50	1.61

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	0.00	300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	300.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	868.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	300.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	570.10	(5)



# Trustees' Financial Summary

FY2011-12

Submit ID: 0425-08898501

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0425 Box Elder Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	0.00	16.71
2240 County Retirement Distribution	358,746.26	390,374.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	358,746.26	390,390.76

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	196,941.71	208,957.92
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	10,775.39	4,134.11
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	4,691.38	0.00
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	0.00	4,529.82
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	16,904.81	11,373.75
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	34,342.23	33,792.23
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	6,000.55	5,601.61
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	22,903.07	12,072.51
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	12,645.98	20,072.78
<b>210 Non-Federal Alternative Education</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	0.00	115.88
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	14,461.58	12,426.90
<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	6,862.15	7,000.75
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	375.40	161.80
<b>35XX Extracurricular - Athletics</b>		



# Trustees' Financial Summary

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Submit ID: 0425-08898501

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0425 Box Elder Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	6,769.15	6,438.45
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	14,578.18	11,803.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				348,251.58	338,481.53

### Schedule Of Changes Worksheet

Beginning Fund Balance						10,494.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						390,390.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						338,481.53	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						62,403.91	(5)





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value
<b>329 Indian Student Achievement Professional Developmen</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>370 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
4XX Purchased Property Services	11,170.34
6XX Supplies and Materials	1,761.22
	12,931.56
<b>370 Subtotal</b>	
<b>372 Quality Schools Facility Grant</b>	
<b>372 Quality Schools Facility Grant Program</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
4XX Purchased Property Services	30,140.75
<b>410 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
<b>410 Miscellaneous Federal Grants Direct from Feds</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	20,994.78
2XX Personal Services - Employee Benefits	3,444.22
	24,439.00
<b>410 Subtotal</b>	
<b>413 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	69,824.31
2XX Personal Services - Employee Benefits	10,973.69
	80,798.00
<b>413 Subtotal</b>	
<b>421 Title I - Schoolwide</b>	
<b>420 Title I, Part A, Improving Basic Programs</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	214,193.35
2XX Personal Services - Employee Benefits	31,844.07
3XX Purchased Professional and Technical Services	6,770.00
5XX Other Purchased Services	1,840.52
6XX Supplies and Materials	9,242.06
	263,890.00
<b>421 Subtotal</b>	
<b>434 Title IV, Part B, 21st Century</b>	
<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	39,938.13
2XX Personal Services - Employee Benefits	6,266.15
3XX Purchased Professional and Technical Services	1,200.00
5XX Other Purchased Services	1,722.98



# Trustees' Financial Summary

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21 Hill County  
0425 Box Elder Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value
434 Title IV, Part B, 21st Century	
434 Title IV, Part B, 21st Century Community Learning Centers	
1XXX Instruction	
6XX Supplies and Materials	14,312.22
434 Subtotal	63,439.48
471 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	20,809.29
2XX Personal Services - Employee Benefits	5,557.51
5XX Other Purchased Services	4,308.38
6XX Supplies and Materials	2,453.82
471 Subtotal	33,129.00
472 GEAR UP OTHER	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	6,008.00
2XX Personal Services - Employee Benefits	951.08
6XX Supplies and Materials	5,712.92
472 Subtotal	12,672.00
493 Quality Schools Facility Grant	
372 Quality Schools Facility Grant Program	
4XXX Facilities Acquisition and Construction Services	
3XX Purchased Professional and Technical Services	71,997.50
4XX Purchased Property Services	2,165.00
7XX Property and Equipment Acquisition	582,757.89
493 Subtotal	656,920.39
610 Prior Period Adjustment	
1XX Regular Education Programs - Elementary/Secondary	
9999 Undistributed	
892 Material Prior Period Expenditure Adjustments	26,569.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,247,534.88



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						45,029.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,227,682.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,247,534.88	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,176.68	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
287 Johnson O'Malley (JOM)	39,605.34	39,605.34	0.00
329 Indian Student Achievement Professional Development	3,000.00	3,000.00	0.00
370 Deferred Maintenance & Energy Efficiency	12,931.56	12,931.56	0.00
372 Quality Schools Facility Grant	30,140.75	30,140.75	0.00
410 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	24,439.00	24,439.00	0.00
413 Title VII, Indian Education	80,798.00	80,798.00	0.00
421 Title I - Schoolwide	263,890.00	263,890.00	0.00
434 Title IV, Part B, 21st Century	63,439.48	63,439.48	0.00
471 GEAR UP	33,129.00	33,129.00	0.00
472 GEAR UP OTHER	12,672.00	12,672.00	0.00
493 Quality Schools Facility Grant	663,637.36	656,920.39	6,716.97
610 Prior Period Adjustment	0.00	26,569.36	-26,569.36
<b>Total</b>	<u>1,227,682.49</u>	<u>1,247,534.88</u>	<u>-19,852.39</u>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1.86	1.27
1190 Penalties and Interest on Taxes	0.04	0.68
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1.90</u>	<u>1.95</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance						78.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						80.40 (5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	7.45	7.15
1910 Rentals	2,300.00	0.00
1915 Dormitory Charges	0.00	2,400.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,307.45	2,407.15

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
<b>890 Other Community Services</b>		
<b>33XX Community Services</b>		
6XX Supplies and Materials	0.00	1,538.85
<b>8XX Community Services Programs</b>		
<b>33XX Community Services</b>		
4XX Purchased Property Services	667.64	0.00
6XX Supplies and Materials	531.72	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,199.36	1,538.85

### Schedule Of Changes Worksheet

Beginning Fund Balance					3,563.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,407.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,538.85	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,431.77	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	3,322.68	2,221.06
1900 Other Revenue from Local Sources	19,546.66	5,000.00
4820 Federal Impact Aid - Title VIII	1,693,020.01	1,644,103.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>1,715,889.35</b>	<b>1,651,324.15</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	182,479.66	83,308.24
2XX Personal Services - Employee Benefits	657,372.72	476,007.53
3XX Purchased Professional and Technical Services	6,012.00	5,662.00
4XX Purchased Property Services	4,569.47	0.00
5XX Other Purchased Services	1,226.68	5,198.22
6XX Supplies and Materials	40,406.82	45,589.81
810 Dues and Fees	3,186.33	0.00
8XX Other Expenditures	0.00	2,551.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	42,166.35	0.00
5XX Other Purchased Services	944.22	0.00
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	3,783.04	3,279.96
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	50,321.70	58,591.52
2XX Personal Services - Employee Benefits	49,912.87	0.00
3XX Purchased Professional and Technical Services	549.16	1,880.50
4XX Purchased Property Services	250.85	889.68
5XX Other Purchased Services	80,192.46	68,813.64
6XX Supplies and Materials	1,915.18	2,255.27
810 Dues and Fees	12,191.14	5,198.50
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	130,205.70	69,605.27
3XX Purchased Professional and Technical Services	29,581.10	2,787.19
4XX Purchased Property Services	0.00	3,626.39
5XX Other Purchased Services	2,002.63	4,093.98
6XX Supplies and Materials	8,828.47	2,880.64
810 Dues and Fees	5,647.00	1,500.00
<b>25XX Support Services - Business</b>		
3XX Purchased Professional and Technical Services	26,802.11	8,265.00
5XX Other Purchased Services	8,137.66	6,110.60



# Trustees' Financial Summary

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0425 Box Elder Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX Support Services - Business</b>			
			6XX Supplies and Materials	11,489.50	6,430.83
			810 Dues and Fees	1,649.29	7,583.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	132,004.96	61,427.91
			3XX Purchased Professional and Technical Services	20,611.90	18,714.80
			440 Bldg & Grounds Repair and Main Services	50,446.06	13,074.33
			4XX Purchased Property Services	145,859.80	161,162.57
			5XX Other Purchased Services	12,828.85	41,372.00
			6XX Supplies and Materials	77,162.97	33,202.72
			810 Dues and Fees	180.00	203.00
			8XX Other Expenditures	1,000.00	1,000.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	0.00	50,694.75
			4XX Purchased Property Services	15.00	4,635.52
			5XX Other Purchased Services	871.66	1,781.18
			6XX Supplies and Materials	32,086.60	12,459.41
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	23,385.00	0.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	87,222.40	42,356.12
			5XX Other Purchased Services	420.50	651.25
			6XX Supplies and Materials	1,995.60	1,331.30
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	5,466.78	5,042.34
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	1,373.28
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	2,577.99	1,948.90
			6XX Supplies and Materials	720.80	750.00
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	14,001.50	33,072.40
			5XX Other Purchased Services	2,387.78	0.00
			6XX Supplies and Materials	155.54	0.00
			810 Dues and Fees	520.00	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	14,564.95	152.23



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	910	Food Services			
		31XX	Food Services		
			4XX Purchased Property Services	818.32	403.13
			5XX Other Purchased Services	0.00	741.87
			6XX Supplies and Materials	79,694.10	38,976.92
471	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	12,953.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,068,823.17</u>	<u>1,411,589.70</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					951,731.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,651,324.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,411,589.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,191,466.17	(5)



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
3281 State Technology Aid	2,112.64	2,103.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	2,112.64	2,103.83

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	1,790.00
5XX Other Purchased Services	0.00	99.90
6XX Supplies and Materials	2,112.64	824.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	2,112.64	2,713.90

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,020.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		2,103.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		2,713.90	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		410.29	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1700 Student Extracurricular Activity Receipts	212.70	0.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>212.70</u>	<u>0.59</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	336.01	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>336.01</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance		1,222.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,222.88	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	78,597.93	46,031.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	44,822.34	45,477.94
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,440,519.56	1,342,057.42
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	367.67	18,670.65
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	137,861.80	152,264.32
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	23,385.00	582,757.89
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	300.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	48,627.65
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	48,627.65

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	16,208.14
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	70,023.46
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	106,977.57
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2014 Maximum Budget: 75%**



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	50,392.23	0.00	0.00	42,356.12	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	7,204.33	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	0.00	0.00	0.00	651.25	
280	1XXX	6XX	0.00	0.00	0.00	1,331.30	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	5,042.34	
<b>Totals</b>			57,596.56	0.00	0.00	49,381.01	106,977.57

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



# Trustees' Financial Summary

FY2011-12

Submit ID: 0425-08898501

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**\*\* Recalculated \*\***

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	29,925.00	0.00	0.00	0.00	29,925.00
Buildings	2,721,666.45	0.00	291,378.94	0.00	3,013,045.39
Machinery and Equipment	899,445.00	-180.00	2,849.50	0.00	902,114.50
Totals at Historical Cost	3,651,036.45	-180.00	294,228.44	0.00	3,945,084.89
Less Accumulated Depreciation For:					
Improvement Accum	6,606.00	0.00	1,322.00	0.00	7,928.00
Building Accum	822,203.49	0.00	68,312.00	0.00	890,515.49
Machinery and Equipment Accum	497,079.27	0.00	87,742.00	0.00	584,821.27
Total Accumulated Depreciation	1,325,888.76	0.00	157,376.00	0.00	1,483,264.76
Governmental Activities, Capital Assets, net	2,325,147.69	-180.00	136,852.44	0.00	2,461,820.13

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

<b>Depreciation by Function for FY2012</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	71,028.69	0.00	0.00
General Administration (23XX)	1,305.62	0.00	0.00
School Administration (24XX)	940.00	0.00	0.00
Operations and Maintenance (26XX)	20,391.07	0.00	0.00
Transportation (27XX)	50,826.09	0.00	0.00
Food Service (31XX)	4,252.32	0.00	0.00
Extracurricular (34XX, 35XX)	13,766.78	0.00	0.00
Total Depreciation for FY2012	162,510.57	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2011-12

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**\*\* Recalculated \*\***

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
<b>Governmental Activities*</b>							
Compensated Absences	67,907.06	81,477.09	0.00	0.00	149,384.15	0.00	149,384.15
Total Governmental Activity							
Long-Term Liabilities	67,907.06	81,477.09	0.00	0.00	149,384.15	0.00	149,384.15

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.